

Subpart I – Exhibits

Part 600 – Federal Grants and Cooperative Agreements

600.201

INSTRUCTIONS FOR FINANCIAL STATUS REPORT

(Long Form)

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the federal agency directly.

Item	Entry	Item	Entry
1.	2 and 3. Self-explanatory.		
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.	10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
6.	Check yes, only if this is the last resort for the period shown in item 8.	Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
7.	Self explanatory.		
8.	Unless you have received other instructions from the awarding agency, enter the beginning and the ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding Period."	10d.	e, f, g, h, l and j. Self-explanatory.
9.	Self-explanatory.	10k.	Enter the total amount of unliquidated obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.
10.	The purpose of columns, I II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report <i>in the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.		Do not include any amounts on line 10k that have been included on lines 10a and 10j.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. So not include program income that will be shown on lines 10r or 10s.		On the final report line 10k must be zero.
	For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase of decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, sub-grantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	10l.	Self-explanatory.
		10m.	On the final report, line 10m must also be zero.
		10n.	o, p, q, r, s, and t. Self-explanatory.
		11a.	Self explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the amount of the indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount on 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods that were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

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